

## **Historic, Archive Document**

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CLOSING REGIONAL CASH ACCOUNTS ON LAPSED APPROPRIATIONS

I. GENERAL: At the close of each fiscal year the unexpended balances of one-year appropriations that have been available for expenditure for three full fiscal years are returned to the surplus fund of the Treasury in the following manner:

- A. The balances in each Regional Disbursing Office are transferred to G. F. Allen, Chief Disbursing Officer, Washington, D. C.
- B. The Balance in the Washington Disbursing Office is then transferred to Account 01, Treasury Cash.
- C. The balance in Treasury Cash is closed to the surplus fund of the Treasury by the Bookkeeping and Warrants Division of the Treasury Department, which issues a surplus warrant for the amount of the balance.
- D. The Office of Budget and Finance, upon receipt of the surplus warrant, prepares notices of the warrant to the various agencies after the agency balances have been verified.

II. TO CLOSE REGIONAL ACCOUNTS: As soon as information is available from the local disbursing officer after the close of a fiscal year, each Regional Finance Office shall prepare, in duplicate, Journal Vouchers (S. F. 1017-G) to reflect this information. General Ledger entries will be made to reverse the entries originally establishing the cash accounts. The balances as reported by the Disbursing Officer shall be the amount used in preparing the Journal Vouchers (S. F. 1017-G). It shall be the responsibility of the Regional Finance Officer to reconcile any differences in amounts of cash as reflected by the General Ledger accounts and the Disbursing Officer's accounts. This procedure will be used only in cases of lapsed appropriations and in no case will it be applied to active appropriations when balances are withdrawn at the instruction of the Washington Finance Office.

III. ROUTING: Copies of Journal Vouchers (S. F. 1017-G) shall be routed as follows:

- A. Original retained in file of originating office.
- B. Copy forwarded to Washington Finance Division, Fund Accounting Section.

Fund Accounting  
General Ledger

